

Elementary and Secondary School Emergency Relief (ESSER I, II, & III)

ESSER I \$242,035

Purpose: To provide emergency relief grants to school districts related to the COVID-19 pandemic. Restrictions include, but are not limited to, providing for coordination of preparedness and response efforts, training and professional development of staff, planning and coordination during long-term closure, and purchasing technology for students.

The exact period varies slightly among different programs; however, expenditures date back to March 13, 2020.

Northeastern Local School District Financial Record

Total ESSER I \$242,035 was received in December 2020 from the Ohio Department of Education (ODE). NELSD expended the grant in compliance with the Grant Agreement. ESSER I's last expenditure was on November 13, 2020, and that grant has been closed with ODE.

Row Labels	2021				2021 Total
	Jan	Aug	Nov	Dec	
9021	\$	(44,296)	\$ 254,932	\$ 31,399	\$ 242,035
1100-REGULAR INSTRUCTION			\$ 158,328	\$ 14,000	\$ 172,328
2700-OPERATION & MAINT OF PL	\$	(44,296)	\$ 37,897	\$ 17,399	\$ 11,000
3100-FOOD SERVICES OPERATION			\$ 54,461		\$ 54,461
3200-COMMUNITY RECREATION SE			\$ 4,246		\$ 4,246

1100 Regular Instruction \$172,328 was used to purchase online curriculum from Edmentum for virtual learning during the pandemic.

2700 Operation and Maintenance of Plant \$11,000 was used to purchase Plexiglas. After the Plexiglas purchase, the Ohio Bureau of Workers Compensation (OBWC) provided a separate and additional grant. NELSD took advantage of the OBWC grant of \$44,296 and put those funds toward the purchase of Plexiglas and Air Purifiers, reducing the ESSER I expenditures.

3100 Food Service \$54,461 was used to reimburse the loss of revenues and expenditures incurred to provide lunches to our students. NELSD used this amount to balance the remaining fund from the District Fiscal Year 2020.

3200 Community \$4,246 are Ridgewood and Emmanuel Auxiliary Funds that belong to those schools.

ESSER II \$977,313

The period of availability for the ESSER II grant is from March 13, 2020, to September 30, 2023. A local educational agency (LEA) must submit an ESSER II funding application in the Comprehensive Continuous Improvement Plan (CCIP) grant applications and verification system in order to establish a substantially approved date of March 13, 2020. Once the ESSER II application is in "Final Approved" status, the organization can submit Project Cash Requests (PCRs) back to March 13, 2020. However, it is important to note that in May of 2020, LEAs received an allocation of nearly \$500 million of ESSER I funds with a

period of availability from March 13, 2020, to September 30, 2022. Therefore, ESSER I funds should generally be spent before submitting PCRs for ESSER II.

Elementary and Secondary School Emergency Relief Fund (ESSER I and II) Allowable Activities*

- g) Planning for and coordinating during long-term closures (meals, technology, IDEA, and other educational services provided consistent with Federal, state, local requirements).
- h) Purchase educational technology (including hardware, software, and connectivity) for students.
- k) Addressing learning loss by: administering and using high-quality assessments to assess students’ academic progress and meet students’ academic needs, including through differentiating instruction; implementing evidence-based activities to meet the comprehensive needs of students; providing information and assistance to parent and families on how they can effectively support students, including in a distance learning environment; and/or tracking student attendance and improving student engagement in distance education.
- o) Other activities necessary to maintain the operations and continuity of services in the LEA and continuing to employ existing staff of the LEA.

Northeastern Local School District Financial Record

Total ESSER II \$977,280 was received in September 2020 from ODE. NELSD expended the grant in compliance with the Grant Agreement. ESSER II’s last expenditure was in January 2022 to close the grant, and ESSER III will pay the remaining expenditures. ODE has reviewed the requests and reimbursed ESSER II funds. NELSD will close this grant before the end of this fiscal year.

Sum of Expenditures								
	2022							2022 Total
Row Labels	Jan	Jul	Aug	Sep	Oct	Nov	Dec	
9022	\$ 146,415	\$ 9,486		\$ 818,912		\$ 1,128	\$ 1,372	\$ 977,313
1100-REGULAR INSTRUCTION	\$ 146,415	\$ 9,486		\$ 112,461		\$ 546	\$ 1,372	\$ 270,280
2200-SUPP SERV- INSTRUCTIONA				\$ 7,479				\$ 7,479
2700-OPERATION & MAINT OF PL						\$ 581		\$ 581
2800-SUPPORT SERV - PUPIL TR				\$ 206,480				\$ 206,480
3100-FOOD SERVICES OPERATION				\$ 342,455				\$ 342,455
3200-COMMUNITY RECREATION SE				\$ 108,019				\$ 108,019
4500-SPORT ORIENTED ACTIVITI				\$ 42,018				\$ 42,018

1100 Regular Instruction \$270,280 – Summer School and additional staff at each building to close the learning gap – ESSER Teachers.

2200 Support Services Instructional \$7,479 Principal Staffing the Summer School Program.

2700 Operation and Maintenance of Plant \$581 mask purchase.

2800 Support Service Pupil Transportation \$206,480 was the purchase of two replacement buses and the actual transportation cost for summer school.

3100 Food Service \$342,455 during the pandemic we maintained operations and payroll expenditures for the food service staff. We estimated the loss of local revenues to the food service fund to determine the allocation of the ESSER Funds.

3200 Community - \$108,019 during the pandemic we maintained operations and payroll expenditures for the latchkey programs at all three sites. Again, we estimated the loss of local revenues to the program fund to determine the allocation of the ESSER Funds.

4500 Sport Oriented Activities - \$42,018 during the pandemic we maintained operations expenditures for the athletic programs. Again, we estimated the loss of local revenues to the program fund to determine the allocation of the ESSER Funds. Deadline September 2023.

Considering all these expenditures, NELSD did expend additional General Fund expenditures across all functions, mainly Maintenance and Operation, to provide a safe environment for our students to return.

ESSER III \$ 2,209,957

On March 11, 2021, the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund was enacted as part of the American Rescue Plan (ARP) Act, Public Law 117-2. ARP ESSER provides a total of nearly \$122 billion to states and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students. The period of availability for the ARP ESSER grant is from March 13, 2020, to September 30, 2024.

Northeastern Local School District Financial Record

Total ESSER III funds received from ODE through January 2022 was \$99,258. NELSD expended the grant in compliance with the Grant Agreement. Expenditures are currently ongoing for the ESSER Teachers. As presented to the NELSD Board of Education (BOE), we have provided each building with additional staffing to address the learning gaps created by the pandemic. When ESSER II was budgeted, NELSD administration knew of these additional funds and earmarked ESSER III to fund the additional staff and summer school for Fiscal Year (FY) 2022 and FY23.

Sum of Expenditures								
	2022							2022 Total
Row Labels	Jan	Jul	Aug	Sep	Oct	Nov	Dec	
9122	\$ (99,292)			\$ 69,281	\$ 45,864	\$ 41,515	\$ 41,891	\$ 99,258
1100-REGULAR INSTRUCTION	\$ (99,292)			\$ 69,281	\$ 45,864	\$ 41,515	\$ 41,891	\$ 99,258

Summary of ESSER III – We have planned for Summer School and ESSER Teachers to be funded through ESSER III. The administration will access the two programs at the end of the 2022-23 school year, and determine the budget to expend the available ESSER funds. We can prepare an updated ESSER III Report upon request and will prepare a similar report at the end of FY22. ESSER I and ESSER II are approved and complete, ESSER III requires more reporting, and at the present time, all the reports and budgets have been posted on our website and reported to ODE.

<i>ESSER III Forward</i>	
Budget	\$ 2,209,957
Spent	\$ (99,258)
ESSER Teacher FY22	\$ (350,000)
Summer School 23	\$ (115,000)
ESSER Teacher FY23	<u>\$ (630,000)</u>
Available	<u>\$ 1,015,699</u>
Summer School 24	\$ (120,750)
ESSER Teacher FY24	<u>\$ (661,500)</u>
FY24 After Review	<u>\$ (782,250)</u>